

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

North Newton School Corp (5945)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,186,489	\$2,555,592	\$2,362,665	\$2,836,096	30%	11%	20%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$0	\$364,778	n/a	n/a	n/a
	11300 Regular Programs; High School	\$1,482,299	\$1,726,820	\$1,738,155	\$1,571,102	6%	-9%	-10%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$19,260	\$25,921	\$18,940	n/a	-2%	-27%
	11420 Vocational Education; Agriculture B	\$94,100	\$153,601	\$164,197	\$199,758	112%	30%	22%
	11450 Vocational Education; Consumer and Homemaking	\$65,797	\$94,563	\$96,266	\$114,325	74%	21%	19%
	11470 Vocational Education; Business Education	\$0	\$0	\$0	\$43,141	n/a	n/a	n/a
	11490 Vocational Education; Industrial Education B	\$0	\$0	\$0	\$5,705	n/a	n/a	n/a
	11590 Other Vocational Education Programs	\$3,589	\$8,045	\$4,453	\$7,277	103%	-10%	63%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$12,800	\$0	\$0	\$0	-100%	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$61,713	\$60,217	\$67,990	n/a	10%	13%
	11920 Other Regular Programs; Project 4R	\$20,000	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$20,890	\$12,076	\$13,417	\$3,513	-83%	-71%	-74%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$23,317	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$156,808	\$116,759	\$119,040	\$138,405	-12%	19%	16%
	12350 Physical Impairment; Homebound	\$4,631	\$23,344	\$21,808	\$34,272	> 500%	47%	57%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$31,303	\$47,616	\$49,376	\$61,671	97%	30%	25%
	12510 Culturally Different; Communication Disorders	\$80,679	\$86,440	\$128,377	\$156,178	94%	81%	22%
	12520 Culturally Different; Compensatory	\$16,718	\$159	\$123	\$147	-99%	-7%	19%
	12610 Learning Disability	\$173,001	\$319,391	\$345,207	\$412,479	138%	29%	19%
	12710 Equal Opportunity At Risk	\$27,761	\$49,656	\$50,052	\$59,599	115%	20%	19%
	14300 Summer School Programs; High School	\$27,876	\$14,372	\$21,790	\$19,931	-29%	39%	-9%
	15100 Enrichment Programs; Non-Credit	\$342	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$4,866	\$2,004	\$6,725	\$979	-80%	-51%	-85%
	16200 Preventive Remediation	\$55,876	\$45,945	\$44,504	\$36,376	-35%	-21%	-18%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$10,451	\$50,116	\$86,074	\$157,084	> 500%	213%	82%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$6,968	\$27,490	\$28,283	\$25,264	263%	-8%	-11%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$65,001	\$85,001	\$40,066	\$92,844	43%	9%	132%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$9,067	\$9,029	\$6,471	\$11,882	31%	32%	84%
	22210 Library/Media Services; Service Area Direction	\$74,308	\$89,497	\$94,514	\$105,748	42%	18%	12%
	22220 Library/Media Services; School Library	\$17,819	\$15,275	\$16,872	\$6,117	-66%	-60%	-64%
	22230 Library/Media Services; Audiovisual	\$2,926	\$359	\$688	\$289	-90%	-20%	-58%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$10,614	\$0	\$0	n/a	-100%	n/a
	24100 Office of The Principal	\$444,364	\$572,364	\$574,897	\$660,915	49%	15%	15%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$147,331	\$197,167	\$180,578	\$166,382	13%	-16%	-8%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,369	\$2,614	\$3,785	\$2,531	7%	-3%	-33%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$26,544	\$26,887	\$30,548	\$29,053	9%	8%	-5%
	26497 2007 Account Code - Teachers Retirement Fund	\$209,568	\$329,805	\$325,613	\$162,405	-23%	-51%	-50%
Student Academic Achievement Total		\$5,482,543	\$6,753,575	\$6,640,681	\$7,596,493	39%	12%	14%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$17,673	\$20,258	\$20,993	\$28,539	61%	41%	36%
	21130 Attendance and Social Work Services; Social Work Services	\$21,021	\$0	\$0	\$0	-100%	n/a	n/a
	21140 Attendance and Social Work Services; Pupil Accounting	\$22,545	\$35,988	\$36,230	\$39,979	77%	11%	10%
	21210 Guidance Services; Service Area Direction	\$15,710	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$118,599	\$157,478	\$162,309	\$149,490	26%	-5%	-8%
	21320 Health Services; Medical Services	\$4,652	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$40,932	\$46,618	\$49,130	\$61,414	50%	32%	25%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$1,256	\$0	\$0	n/a	-100%	n/a
	22110 Improvement of Instruction; Service Area Direction	\$42,635	\$898	\$14,430	\$25,339	-41%	> 500%	76%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$33,313	\$27,283	\$19,042	n/a	-43%	-30%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$9,455	\$4,558	\$29,691	n/a	214%	> 500%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$50,772	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$19,996	\$14,929	\$24,846	\$26,260	31%	76%	6%
	23190 Board of Education; Other Governing Body Services	\$0	\$4,496	\$6,830	\$5,170	n/a	15%	-24%

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	23210 Executive Administration; Office of The Superintendent	\$109,330	\$129,154	\$180,304	\$200,293	83%	55%	11%
	23220 Executive Administration; Community Relations	\$7,589	\$0	\$0	\$0	-100%	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$29,814	\$0	\$0	\$0	-100%	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$101,662	\$107,574	\$61,429	n/a	-40%	-43%
Student Instructional Support Total		\$450,496	\$555,505	\$634,488	\$697,419	55%	26%	10%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$20,747	\$30,711	\$31,624	\$15,628	-25%	-49%	-51%
	23160 Board of Education; Promotion Expenses	\$1,005	\$2,214	\$1,316	\$2,024	101%	-9%	54%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$70,119	\$69,262	\$85,823	n/a	22%	24%
	25160 Fiscal Services; Financial Accounting	\$49,998	\$0	\$3,390	\$500	-99%	n/a	-85%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$895	\$103	\$17,591	n/a	> 500%	> 500%
	25192 Other Fiscal Services; Petty Cash	\$1,025	\$325	\$325	\$325	-68%	0%	0%
	25193 Other Fiscal Services; Printed Forms	\$0	\$2,197	\$730	\$2,162	n/a	-2%	196%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$178	\$164	\$379	n/a	113%	131%
	25196 Other Fiscal Services; Cash Change	\$0	\$500	\$500	\$500	n/a	0%	0%
	25920 Ditch Assessments	\$0	\$10	\$10	\$0	n/a	-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$37,619	\$92,778	\$98,849	\$113,568	202%	22%	15%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,018,199	\$1,285,374	\$1,338,495	\$1,428,930	40%	11%	7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,563	\$675	\$1,424	\$876	-81%	30%	-38%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$170,471	\$108,204	\$114,347	\$190,298	12%	76%	66%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$1,595	\$8,048	\$3,352	n/a	110%	-58%
	26700 Operation and Maintenance of Plant Services; Insurance	\$87,435	\$168,596	\$130,688	\$166,265	90%	-1%	27%
	27010 Student Transportation; Service Area Direction	\$100,556	\$123,694	\$113,261	\$140,141	39%	13%	24%
	27100 Student Transportation; Vehicle Operation	\$257,736	\$329,725	\$346,000	\$401,982	56%	22%	16%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$190,658	\$309,994	\$287,592	\$353,131	85%	14%	23%
	27400 Student Transportation; Purchase of School Buses	\$135,741	\$195,369	\$272,008	\$215,895	59%	11%	-21%
	27500 Student Transportation; Insurance on Buses	\$25,396	\$51,233	\$43,177	\$71,058	180%	39%	65%
	27900 Student Transportation; Other Student Transportation Services	\$1,824	\$1,330	\$1,568	\$940	-48%	-29%	-40%
	31100 Food Services Operations; Service Area Direction	\$12,018	\$16,413	\$16,589	\$20,933	74%	28%	26%
	31200 Food Services Operations; Food Preparation and Dispensing	\$173,153	\$172,203	\$175,413	\$213,387	23%	24%	22%
	31400 Food Services Operations; Food Purchases	\$208,405	\$197,874	\$227,122	\$245,641	18%	24%	8%
	31900 Other Food Services	\$45,488	\$23,282	\$29,196	\$42,565	-6%	83%	46%
	33400 Athletic Coaches	\$105,041	\$114,845	\$118,084	\$131,672	25%	15%	12%
	33950 Step Ahead	\$7,832	\$14,315	\$14,851	\$16,052	105%	12%	8%
	33990 Other Community Services; Other	\$0	\$0	\$69	\$500	n/a	n/a	> 500%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$36,709	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$761	\$164	\$55	\$55	-93%	-67%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$14,978	\$2,358	\$0	n/a	-100%	-100%
Overhead and Operational Total		\$2,692,382	\$3,329,790	\$3,446,619	\$3,882,172	44%	17%	13%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$38,945	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$17,678	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$142,525	\$882,986	\$620,868	n/a	336%	-30%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$98,353	\$131,137	\$0	\$0	-100%	-100%	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$24,515	\$19,946	\$587	n/a	-98%	-97%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$4,544	\$29,108	\$28,265	\$85,847	> 500%	195%	204%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$165,877	\$164,154	\$183,723	\$256,228	54%	56%	39%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$26,630	\$130,215	\$69,782	\$104,293	292%	-20%	49%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$315,000	\$335,000	\$265,000	n/a	-16%	-21%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$166,110	\$153,085	\$223,797	n/a	35%	46%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$710,000	\$320,000	\$345,000	\$365,000	-49%	14%	6%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$235,000	\$210,000	\$190,000	n/a	-19%	-10%
	53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$0	\$5,100	n/a	n/a	n/a
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$563	n/a	n/a	n/a

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North Newton School Corp (5945)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	54200 2007 Account Code - Common School Fund	\$135,938	\$128,365	\$166,387	\$75,014	-45%	-42%	-55%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$62,452	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$11,500	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$500	\$500	\$500	n/a	0%	0%
Nonoperational Total		\$1,197,963	\$1,786,630	\$2,394,675	\$2,266,748	89%	27%	-5%
prorated								
	26491 2007 Account Code - PERF	\$52,796	\$42,260	\$40,970	\$18,452	-65%	-56%	-55%
	26492 2007 Account Code - Social Security	\$475,083	\$564,223	\$562,646	\$274,679	-42%	-51%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$47,198	\$56,971	\$55,605	\$52,959	12%	-7%	-5%
	26494 2007 Account Code - Group Insurance	\$758,155	\$1,289,909	\$1,088,421	\$753,179	-1%	-42%	-31%
	26496 2007 Account Code - Unemployment Compensation	\$3,786	\$29,210	\$24,993	\$4,398	16%	-85%	-82%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$44,068	\$2,534,992	\$148,498	\$67,313	53%	-97%	-55%
prorated Total		\$1,381,087	\$4,517,566	\$1,921,132	\$1,170,980	-15%	-74%	-39%
Not Categorized								
	39000 2007 Account Code - Support Services ; Operation of Noninstructional Services ; Other Community Services	\$5,556	\$645	\$0	\$0	-100%	-100%	n/a
Not Categorized Total		\$5,556	\$645	\$0	\$0	-100%	-100%	n/a

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$6,478,365	\$10,669,267	\$8,031,189	\$8,443,242	30%	-21%	5%	57.8%	63.0%	53.4%	54.1%
Student Instructional Support	\$525,595	\$685,499	\$760,358	\$774,594	47%	13%	2%	4.7%	4.0%	5.1%	5.0%
Overhead and Operational	\$3,002,547	\$3,801,669	\$3,851,374	\$4,129,227	38%	9%	7%	26.8%	22.4%	25.6%	26.4%
Nonoperational	\$1,197,963	\$1,786,630	\$2,394,675	\$2,266,748	89%	27%	-5%	10.7%	10.5%	15.9%	14.5%
Not Categorized	\$5,556	\$645	\$0	\$0	-100%	-100%	n/a				
Grand Total	\$11,210,026	\$16,943,710	\$15,037,596	\$15,613,811	39%	-8%	4%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	62.5%	67.0%	58.5%	59.0%